

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022



President of the Board - Original Signature Required6/28/2022

Date

Secretary of the Board - Original Signature Required6/28/2022

Date

Chief School Administrator - Original Signature Required6/28/2022

DateJoseph Driscoll

Contact Person(610)359-4266 Extn :

Telephone Extensionjdriscoll@mnsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Marple Newtown SD	COUNTY : Delaware	AUN : 125235502
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

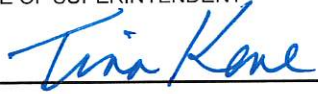
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes ☒
No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$101600000
Ending Unassigned Fund Balance	\$8035582
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.90%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/2022
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DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Marple Newtown SD	County : Delaware	AUN Number : 125235502
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/26/2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$40,297.00 . Provide a justification.	Funds budgeted for OPEB costs that have no corresponding salaries.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$40,297.00	Funds budgeted for OPEB costs that have no corresponding salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency funds budgeted for unforeseen, unexpected, and/or unplanned expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The school district strives to maintain an appropriate level of fund balance within the limits of the law.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amounts assigned for capital needs that are not covered under the capital reserve fund and reserves for encumbrances.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	3,354	
0820 Restricted Fund Balance	176,891	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,822,937	
0850 Unassigned Fund Balance	7,712,645	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,535,582</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	82,895,780	
7000 Revenue from State Sources	16,697,290	
8000 Revenue from Federal Sources	2,006,930	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$101,600,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$112,135,582</u>

LEA : 125235502 Marple Newtown SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	76,505,949
6112 Interim Real Estate Taxes	825,000
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	130,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	655,000
6910 Rentals	125,000
6940 Tuition from Patrons	1,900,000
6990 Refunds and Other Miscellaneous Revenue	96,831
REVENUE FROM LOCAL SOURCES	\$82,895,780
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,834,722
7112 Basic Education Funding-Social Security	1,576,114
7271 Special Education funds for School-Aged Pupils	1,720,000
7311 Pupil Transportation Subsidy	690,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	725,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	125,000
7340 State Property Tax Reduction Allocation	1,550,122
7820 State Share of Retirement Contributions	7,201,332
REVENUE FROM STATE SOURCES	\$16,697,290
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	227,379
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,617
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,930
8517 NCLB, Title IV - 21st Century Schools	18,090
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	294,072
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	625,842
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	705,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$2,006,930
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	101,600,000

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$76,505,949	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,550,122</u>	
Total Approx. Tax Revenue:	\$78,056,071	
Approx. Tax Levy for Tax Rate Calculation:	\$80,017,762	
	Delaware	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$6,883,485,721	\$6,883,485,721
b. Real Estate Mills	10.9670	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$5,481,621,556	\$5,481,621,556
d. Assessed Value	\$7,091,321,430	\$7,091,321,430
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$75,491,188	\$75,491,188
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$75,491,188	\$75,491,188
(f Total * g)		
i. Base Mills Subject to Index	10.9670	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$80,017,762	\$80,017,762
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	11.2839	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$80,017,762	\$80,017,762
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$78,467,640
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$76,505,949
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$76,505,949	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,550,122</u>	
Total Approx. Tax Revenue:	\$78,056,071	
Approx. Tax Levy for Tax Rate Calculation:	\$80,017,762	
	Delaware	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.3398	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$80,414,167	\$80,414,167
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$14,484.00	
Number of Homestead/Farmstead Properties	9484	9484
Median Assessed Value of Homestead Properties		\$356,010

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$76,505,949
Amount of Tax Relief for Homestead Exclusions	<u>\$1,550,122</u>
Total Approx. Tax Revenue:	\$78,056,071
Approx. Tax Levy for Tax Rate Calculation:	\$80,017,762
	Delaware
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,550,122	Lowering RE Tax Rate	\$0	\$1,550,122
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,550,122

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 125235502 Marple Newtown SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/29/2022 10:28:04 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Delaware	7,091,321,430	11.2839	80,017,762			97.50000%	
Totals:	7,091,321,430		80,017,762	- 1,550,122 =	78,467,640 X	97.50000% =	76,505,949
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments						0	0
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,700,000	1,700,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments						1,700,000	1,700,000
Total Act 511, Current Taxes							1,700,000
Act 511 Tax Limit -->				5,481,621,556 X	12	65,779,459	
				Market Value	Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	10.9670	11.2839	2.89%	Yes	3.4%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,227,644
1200 Special Programs - Elementary / Secondary	21,169,118
1300 Vocational Education	376,000
1400 Other Instructional Programs - Elementary / Secondary	225,908
1500 Nonpublic School Programs	59,407
Total Instruction	\$53,058,077
2000 Support Services	
2100 Support Services - Students	3,648,256
2200 Support Services - Instructional Staff	4,403,465
2300 Support Services - Administration	4,519,404
2400 Support Services - Pupil Health	1,924,676
2500 Support Services - Business	1,399,211
2600 Operation and Maintenance of Plant Services	8,565,366
2700 Student Transportation Services	7,151,914
2800 Support Services - Central	2,611,973
2900 Other Support Services	114,297
Total Support Services	\$34,338,562
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,617,138
3300 Community Services	51,173
Total Operation of Non-Instructional Services	\$1,668,311
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,735,050
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$12,535,050
Total Estimated Expenditures and Other Financing Uses	\$101,600,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,661,381
200 Personnel Services - Employee Benefits	11,848,329
300 Purchased Professional and Technical Services	460,850
400 Purchased Property Services	135,750
500 Other Purchased Services	382,900
600 Supplies	699,414
700 Property	30,100
800 Other Objects	8,920
Total Regular Programs - Elementary / Secondary	\$31,227,644
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,853,203
200 Personnel Services - Employee Benefits	6,041,108
300 Purchased Professional and Technical Services	2,509,542
400 Purchased Property Services	149,000
500 Other Purchased Services	5,307,240
600 Supplies	107,825
700 Property	500
800 Other Objects	200,700
Total Special Programs - Elementary / Secondary	\$21,169,118
1300 <u>Vocational Education</u>	
500 Other Purchased Services	376,000
Total Vocational Education	\$376,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	154,568
200 Personnel Services - Employee Benefits	66,340
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$225,908
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	47,517
600 Supplies	11,890
Total Nonpublic School Programs	\$59,407
Total Instruction	\$53,058,077
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,057,127
200 Personnel Services - Employee Benefits	1,478,812
300 Purchased Professional and Technical Services	61,022
500 Other Purchased Services	5,750
600 Supplies	43,850
800 Other Objects	1,695
Total Support Services - Students	\$3,648,256

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,535,849
200 Personnel Services - Employee Benefits	1,091,863
300 Purchased Professional and Technical Services	120,726
400 Purchased Property Services	812,500
500 Other Purchased Services	8,000
600 Supplies	788,027
700 Property	45,000
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$4,403,465
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,253,587
200 Personnel Services - Employee Benefits	1,456,497
300 Purchased Professional and Technical Services	515,400
400 Purchased Property Services	500
500 Other Purchased Services	233,920
600 Supplies	29,900
700 Property	2,400
800 Other Objects	27,200
Total Support Services - Administration	\$4,519,404
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	720,505
200 Personnel Services - Employee Benefits	482,671
300 Purchased Professional and Technical Services	680,000
400 Purchased Property Services	11,000
500 Other Purchased Services	800
600 Supplies	12,200
700 Property	17,500
Total Support Services - Pupil Health	\$1,924,676
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	789,876
200 Personnel Services - Employee Benefits	510,085
300 Purchased Professional and Technical Services	27,500
400 Purchased Property Services	5,000
500 Other Purchased Services	51,000
600 Supplies	8,750
700 Property	2,000
800 Other Objects	5,000
Total Support Services - Business	\$1,399,211
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,348,189
200 Personnel Services - Employee Benefits	2,539,983
300 Purchased Professional and Technical Services	317,546
400 Purchased Property Services	617,140
500 Other Purchased Services	324,600

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,360,508
700 Property	55,000
800 Other Objects	2,400
Total Operation and Maintenance of Plant Services	\$8,565,366
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,877,992
200 Personnel Services - Employee Benefits	1,781,722
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	838,400
500 Other Purchased Services	151,000
600 Supplies	451,800
700 Property	35,000
800 Other Objects	1,000
Total Student Transportation Services	\$7,151,914
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,132,359
200 Personnel Services - Employee Benefits	721,587
300 Purchased Professional and Technical Services	260,600
400 Purchased Property Services	244,927
500 Other Purchased Services	6,000
600 Supplies	224,850
700 Property	20,000
800 Other Objects	1,650
Total Support Services - Central	\$2,611,973
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	40,297
500 Other Purchased Services	74,000
Total Other Support Services	\$114,297
Total Support Services	\$34,338,562
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	842,327
200 Personnel Services - Employee Benefits	438,111
300 Purchased Professional and Technical Services	125,500
400 Purchased Property Services	15,900
500 Other Purchased Services	42,750
600 Supplies	79,750
700 Property	45,800
800 Other Objects	27,000
Total Student Activities	\$1,617,138
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,073
300 Purchased Professional and Technical Services	1,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	42,000
600 Supplies	4,600
Total Community Services	\$51,173
Total Operation of Non-Instructional Services	\$1,668,311
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,475,050
900 Other Uses of Funds	6,260,000
Total Debt Service / Other Expenditures and Financing Uses	\$11,735,050
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$12,535,050
TOTAL EXPENDITURES	\$101,600,000

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	15,100,000	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	14,000,000	13,000,000
Other Capital Projects Fund	250,000	40,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	120,000	120,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	128,000	130,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$29,898,000	\$68,500,000

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$29,898,000	\$68,500,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	84,855,000	120,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,489,000	1,560,000
0540 Accumulated Compensated Absences	1,700,000	1,750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,941,000	10,100,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$97,985,000	\$133,410,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$97,985,000	\$133,410,000	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$97,985,000	\$133,410,000

Account Description	Amounts
0810 Nonspendable Fund Balance	3,354
0820 Restricted Fund Balance	176,891
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,500,000
0850 Unassigned Fund Balance	8,035,582
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,535,582
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,515,827